1040-NR ATS Test Scenario 2
Taxpayer: Ryan Graves
SSN: 123-00-3333

Test Scenario 2 includes the following forms:

- Form 1040-NR
- Form W-2
- Form 1040-NR Schedule NEC
- Form 1040-NR Schedule OI
- Form 1040 Schedule 1
- Form 1040 Schedule E

Additional Information:

- Taxpayer is a U.S. citizen.

 Version B, Cycle 6

Form **1040-NR** Department of the Treasury—Internal Revenue Service
U.S. Nonresident Alien Income Tax Return **2026** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2026, or other tax year beginning , 2026, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY

☐ Other

Your first name and middle initial	Last name	Your identifying number (see instructions)
Ryan	Graves	123 00 3333

Home address (number and street). If you have a P.O. box, see instructions.: 1222 D'Arcy Street | Apt. no.:

City, town, or post office. If you have a foreign address, also complete spaces below.: Toronto | State: | ZIP code:

Foreign country name: Canada | Foreign province/state/county: ON | Foreign postal code: M5T 1K2

Filing Status Check only one box.
☐ Single ☑ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ Estate ☐ Trust
If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: ______

Other Information (see instructions)
At any time during 2026, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? ☐ Yes ☑ No
At the time you file your return, are you a U.S. citizen, U.S. national, or an alien lawfully authorized to work in the U.S.? (see instructions) ☐ Yes ☐ No

Dependents (see instructions)
If more than four dependents, see instructions and check here ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) Identifying number				
(4) Relationship				
(5) Check if lived with you more than half of 2026	☐ Yes	☐ Yes	☐ Yes	☐ Yes
(6) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

Income Effectively Connected With U.S. Trade or Business

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
1b	Household employee wages not reported on Form(s) W-2	1b	
1c	Tip income not reported on line 1a (see instructions)	1c	
1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
1e	Taxable dependent care benefits from Form 2441, line 26	1e	
1f	Employer-provided adoption benefits from Form 8839, line 31	1f	
1g	Wages from Form 8919, line 6	1g	
1h	Other earned income (see instructions). Enter type and amount: ______	1h	
1i	Reserved for future use 1i		
1j	Reserved for future use	1j	
1k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e) 1k		
1z	Add lines 1a through 1h	1z	
2a	Tax-exempt interest 2a ____ 2b Taxable interest	2b	
3a	Qualified dividends 3a ____ 3b Ordinary dividends	3b	
3c	Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b		
4a	IRA distributions 4a ____ 4b Taxable amount	4b	
4c	Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐ ____		
5a	Pensions and annuities 5a ____ 5b Taxable amount	5b	
5c	Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐ ____		
6	Reserved for future use	6	
7a	Capital gain or (loss). Attach Schedule D if required	7a	
7b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) ____		
8	Additional income from Schedule 1 (Form 1040), line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your **total effectively connected income**	9	
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your **total adjustments to income**	10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**	11a	

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Tax and Credits	11b	Amount from line 11a (adjusted gross income)		11b
	12a	**Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		12a
	12b	Charitable contribution deduction for non-itemizers (see instructions)		12b
	13a	Additional deductions from Schedule 1-A, line 44	13a	
	13b	Qualified business income deduction from Form 8995 or Form 8995-A	13b	
	13c	Exemptions for estates and trusts only (see instructions)	13c	
	14	Add lines 12a through 13c		14
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**		15
	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐ ______		16
	17	Amount from Schedule 2 (Form 1040), line 3		17
	18	Add lines 16 and 17		18
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)		19
	20	Amount from Schedule 3 (Form 1040), line 8		20
	21	Add lines 19 and 20		21
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a	
	23b	Additional taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b	
	23c	Transportation tax (see instructions)	23c	
	23d	Add lines 23a through 23c		23d
	24a	Add lines 22 and 23d. This is your **total tax**		24a
	24b	Enter amount from Form 1062, line 15		24b
	24c	Add lines 24a and 24b		24c
Payments and Refundable Credits	25	Federal income tax withheld from:		
	25a	Form(s) W-2	25a	
	25b	Form(s) 1099	25b	
	25c	Other forms (see instructions)	25c	
	25d	Add lines 25a through 25c		25d
	25e	Form(s) 8805		25e
	25f	Form(s) 8288-A		25f
	25g	Form(s) 1042-S		25g
	26	2026 estimated tax payments and amount applied from 2025 return		26
	27	Reserved for future use	27	
	28	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040)	28	
	29	Credit for amount paid with Form 1040-C	29	
	30	Refundable adoption credit from Form 8839, line 13	30	
	31	Amount from Schedule 3 (Form 1040), line 15	31	
If you entered an amount on line 28 or 30, attach Sch. 3-A.	32a	Add lines 28, 29, 30, and 31	32a	
	32b	Amount from Schedule 3-A	32b	
	32c	Subtract line 32b from line 32a		32c
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32c. These are your **total payments**		33
Refund	34	If line 33 is more than line 24c, subtract line 24c from line 33. This is the amount you **overpaid**		34
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐		35a
Direct deposit? See instructions.	35b	Routing number ______ **35c** Type: ☐ Checking ☐ Savings		
	35d	Account number ______		
	35e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. ______		
	36	Amount of line 34 you want **applied to your 2027 estimated tax**	36	
Amount You Owe	37	Subtract line 33 from line 24c. This is the **amount you owe** (see *www.irs.gov/ModernPayments*)		37
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **No**

Designee's name	Phone no.	Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
John Doe	John Doe	03/12/2027		☐ Self-employed
Firm's name Wells and Associates			Phone no. (800)555-4456	
Firm's address 4545 Summer Drive Dallas, Texas 75019			Firm's EIN 00-5556664	

Version A, Cycle 2

	a Employee's social security number 123-00-3333	OMB No. 1545-0029 — This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

b Employer identification number (EIN) 00-5559991	**1** Wages, tips, other compensation 30,000	**2** Federal income tax withheld 1,650
c Employer's name, address, and ZIP code Medical Waste Removal 1400 Steward Road Covington, KY 41015	**3** Social security wages 30,000	**4** Social security tax withheld 1,860
	5 Medicare wages and tips 30,000	**6** Medicare tax withheld 435
	7 Social security tips	**8** Allocated tips
d Control number	**9**	**10** Dependent care benefits
e Employee's first name and initial — Last name — Suff. Ryan Graves 1222 D'Arcy Street Toronto, ON M5T 1K2, Canada	**11** Nonqualified plans	**12a** See instructions for box 12 Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code
	14 Other	**12c** Code
f Employee's address and ZIP code		**12d** Code

15 State	Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name

Form **W-2** **Wage and Tax Statement** 2026

Department of the Treasury—Internal Revenue Service

Copy C—For EMPLOYEE'S RECORDS
(See *Notice to Employee* on the back of Copy B.)

Safe, accurate, FAST! Use IRS e-file

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SCHEDULE NEC (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach to Form 1040-NR.

Go to *www.irs.gov/Form1040NR* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **7B**

Name shown on Form 1040-NR: Ryan Graves

Your identifying number: 123-00-3333

Enter **amount of income** under the appropriate rate of tax. See instructions.

	Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify) %	(d) Other (specify) %
1	Dividends and dividend equivalents:						
a	Dividends paid by U.S. corporations	1a					
b	Dividends paid by foreign corporations	1b					
c	Dividend equivalent payments received with respect to section 871(m) transactions	1c					
2	Interest:						
a	Mortgage	2a					
b	Paid by foreign corporations	2b					
c	Other	2c					
3	Industrial royalties (patents, trademarks, etc.)	3					
4	Motion picture or TV copyright royalties	4					
5	Other royalties (copyrights, recording, publishing, etc.)	5					
6	Real property income and natural resources royalties	6					
7	Pensions and annuities	7					
8	Social security benefits	8					
9	Capital gain from line 18 below	9					
10	Gambling—Residents of Canada only. Enter net income in column (c). **If zero or less, enter -0-.** a Winnings ____ b Losses ____	10c					
11	Gambling—Residents of countries other than Canada. **Note:** Enter winnings only. Losses aren't allowed	11					
12	Other (specify): LTC	12			1,300		
13	Add lines 1a through 12 in columns (a) through (d)	13					
14	**Multiply line 13 by rate of tax at top of each column**	14					

15 **Tax on income not effectively connected with a U.S. trade or business.** Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a | 15 |

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

16 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).

17 Add columns (f) and (g) of line 16 | 17 | ( )

18 **Capital gain.** Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0- | 18 |

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 Version A, Cycle 2

SCHEDULE OI (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Other Information

Attach to Form 1040-NR.
Go to *www.irs.gov/Form1040NR* for instructions and the latest information.
Answer all questions.

OMB No. 1545-0074
2026
Attachment Sequence No. **7C**

Name shown on Form 1040-NR: Ryan Graves
Your identifying number: 123-00-3333

A Of what country or countries were you a citizen or national during the tax year? CA

B In what country did you claim residence for tax purposes during the tax year? CA

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☑ **Yes** ☐ **No**

D Were you ever:

1. A U.S. citizen? ☐ **Yes** ☑ **No**

2. A green card holder (lawful permanent resident) of the United States? ☐ **Yes** ☑ **No**

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. Visa Waiver

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ **Yes** ☑ **No**

If you answered "Yes," indicate the date and nature of the change:

G List all dates you entered and left the United States during 2026. See instructions.

Note: If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
02/01/2026	02/10/2026	11/01/2026	11/10/2026
04/10/2026	04/20/2026		
05/20/2026	05/30/2026		
07/01/2026	07/10/2026		

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2024 25 , 2025 25 , and 2026 50 .

I Did you file a U.S. income tax return for any prior year? ☐ **Yes** ☑ **No**

If "Yes," give the latest year and form number you filed:

J Are you filing a return for a trust? ☐ **Yes** ☑ **No**

If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? ☐ **Yes** ☐ **No**

K Did you receive total compensation of $250,000 or more during the tax year? ☐ **Yes** ☑ **No**

If "Yes," did you use an alternative method to determine the source of this compensation? ☐ **Yes** ☐ **No**

L Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	**(b)** Tax treaty article	**(c)** Number of months claimed in prior tax years	**(d)** Amount of exempt income in current tax year
(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1			

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ **Yes** ☐ **No**

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? ☐ **Yes** ☐ **No**

If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ☐

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ☐

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SCHEDULE 1 (Form 1040)

Department of the Treasury Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	**Your social security number**
Ryan Graves	123-00-3333

For 2026, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss . . . . ____

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See *www.irs.gov/1099k*.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
2b	Date of original divorce or separation agreement (see instructions): ____				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	700
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation. If you repaid a 2026 overpayment (see instructions), check here ☐ and enter amount repaid: ____			7	
8	Other income:				
8a	Net operating loss	8a	( )		
8b	Gambling	8b			
8c	Cancellation of debt	8c			
8d	Foreign earned income exclusion from Form 2555	8d	( )		
8e	Income from Form 8853	8e			
8f	Income from Form 8889	8f			
8g	Alaska Permanent Fund dividends	8g			
8h	Jury duty pay	8h			
8i	Prizes and awards	8i			
8j	Activity not engaged in for profit income	8j			
8k	Stock options	8k			
8l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
8m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
8n	Section 951(a) inclusion (see instructions)	8n			
8o	Section 951A(a) inclusion (see instructions)	8o			
8p	Section 461(l) excess business loss adjustment	8p			
8q	Taxable distributions from an ABLE account (see instructions)	8q			
8r	Scholarship and fellowship grants not reported on Form W-2	8r			
8s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
8t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
8u	Wages earned while incarcerated	8u			
8v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v			
8z	Other income. List type and amount: ____	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	

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Part II Adjustments to Income

11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces and the intelligence community. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
19b	Recipient's SSN				
19c	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
24a	Jury duty pay (see instructions)	24a			
24b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b			
24c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c			
24d	Reforestation amortization and expenses	24d			
24e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
24f	Contributions to section 501(c)(18)(D) pension plans	24f			
24g	Contributions by certain chaplains to section 403(b) plans	24g			
24h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h			
24i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i			
24j	Housing deduction from Form 2555	24j			
24k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k			
24z	Other adjustments. List type and amount:	24z			
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10			26	

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SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to *www.irs.gov/ScheduleE* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **13**

Name(s) shown on return: Ryan Graves

Your social security number: 123-00-3333

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 3, line 40.

A Did you make any payments in 2026 that would require you to file Form(s) 1099? See instructions . . . . . . ☐ Yes ☑ No

B If "Yes," did you or will you file required Form(s) 1099? . . . . . . ☐ Yes ☐ No

1a Physical address of each property

	Number and street	Apt. no.	City or town	State	ZIP code
A					
B					
C					

1b Type of property (from list below)

	Type of property
A	
B	
C	

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.

	Fair rental days	Personal use days	QJV
A			☐
B			☐
C			☐

Type of Property:

1 Single family residence
2 Multi-family residence
3 Vacation/Short-term rental
4 Commercial
5 Land
6 Royalties
7 Self-rental
8 Other (describe) ______

			Properties: A	B	C
Income:					
3	Rents received	**3**			
4	Royalties received	**4**			
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions	**8**			
9	Insurance	**9**			
10	Legal and other professional fees	**10**			
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**			
13	Interest (see instructions)	**13**			
13a	Vehicle loan	**13a**			
13b	Other	**13b**			
14	Repairs	**14**			
15	Supplies	**15**			
16	Taxes	**16**			
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**			
19	Other (list) ______	**19**			
20	Total expenses. Add lines 5 through 19	**20**			
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	**21**			
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	**22**	( )	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	
23b	Total of all amounts reported on line 4 for all royalty properties	**23b**	
23c	Total of all amounts reported on line 12 for all properties	**23c**	
23d	Total of all amounts reported on line 18 for all properties	**23d**	
23e	Total of all amounts reported on line 20 for all properties	**23e**	

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Name(s) shown on return. Do not enter name and social security number if shown on other side.
Ryan Graves

Your social security number 123-00-3333

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 3 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 3	26	

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior-year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ **Yes** ☑ **No**

28	**(a)** Name	**(b)** Enter **P** for partnership; **S** for S corporation	**(c)** Check if foreign partnership	**(d)** Employer identification number	**(e)** Check if basis computation is required	**(f)** Check if any amount is not at risk
A	Hannah's Banana Stand	P	☐	00-1234567	☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive income and loss		Nonpassive income and loss		
	(g) Passive loss allowed (attach Form 8582 if required)	**(h)** Passive income from Schedule K-1	**(i)** Nonpassive loss allowed (see Schedule K-1)	**(j)** Section 179 expense deduction from Form 4562	**(k)** Nonpassive income from Schedule K-1
A		700			
B					
C					
D					
29a Totals					
29b Totals					

30	Add columns (h) and (k) of line 29a	30	
31	Add columns (g), (i), and (j) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	

Part III Income or Loss From Estates and Trusts

33	**(a)** Name	**(b)** Employer identification number
A		
B		

	Passive income and loss		Nonpassive income and loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	**(d)** Passive income from Schedule K-1	**(e)** Deduction or loss from Schedule K-1	**(f)** Other income from Schedule K-1
A				
B				
34a Totals				
34b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	**(a)** Name	**(b)** Employer identification number	**(c)** Excess inclusion from Schedules Q, line 2c (see instructions)	**(d)** Taxable income (net loss) from Schedules Q, line 1b	**(e)** Income from Schedules Q, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

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Name(s) shown on return: Ryan Graves

Your social security number: 123-00-3333

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also complete line 42 below		40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5		41	700
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42		
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43		

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